IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.105 OF 2005

The Commissioner of Central Excise
and Customs .. Appellant
V/s
M/s. Aarti Industries Ltd. .. Respondent

Mr.K.R.Chaudhary with Mr.M.I.Sethna for the Appellant.

CORAM: DR.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.
DATE : 01.02.2006.

P.C.:

1. Heard the learned Counsel for the Appellant. None present for the Respondent. We have perused the order of the Tribunal dated 24th November, 2004. The Tribunal has rejected the appeal mainly relying upon the judgment of the larger Bench in the case of **CCE-Meerut Vs. Tin Manufacturing Co. - 2000 (119) ELT 290 (Tribunal LB**) and **CCE Meerut - II Vs. Bhushan Steel & Strips Ltd. - 2000 (119) ELT 293 (Tribunal LB).** We have perused the said orders of the Tribunal. In those cases the defective products were received back and reprocessed and were cleared on payment of duty and as such the defective goods were treated as inputs. Similarly, the Tribunal has recorded a finding that the Respondent had taken credit of the said CVD and had reprocessed the goods, and had cleared the same again on payment of duty. Counsel for the Appellant is unable to state as to whether the aforesaid decision of the Tribunal has been accepted or not. He is unable to find fault in the aforesaid decisions of the Tribunal.

2. Under these circumstances we do not find any substantial question of law involved in this appeal. Appeal accordingly stands dismissed.

(DR.S.RADHAKRISHNAN, J.)

(J.P.DEVADHAR, J.)